

**Collin College**  
**Statement of Net Position**  
**December 2024**

Ledger Account	December 31, 2024	December 31, 2023
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$ 249,825,288	\$ 142,069,973
Restricted Cash & Cash Equivalents	26,094,702	27,575,976
Short-term Investments	187,080,023	147,742,778
Restricted Short-term Investments	4,955,500	9,795
Accounts Receivable, Net of Allowance	19,907,319	13,472,481
Taxes Receivables, Net of Allowance	696,770	608,265
Prepaid Expenses	70,524	25,000
<b>Noncurrent Assets</b>		
Long-term Investments	162,185,112	110,465,003
Lease Receivable	646,944	740,392
Plant & Equipment, Net	820,391,247	833,850,380
<b>Total Assets</b>	<b>\$ 1,471,853,429</b>	<b>\$ 1,276,560,042</b>
<b>Deferred Outflows</b>		
Deferred Outflows - Pension	30,264,099	31,383,950
Deferred Outflows - OPEB	20,726,322	34,968,451
<b>Total Deferred Outflows</b>	<b>\$ 50,990,421</b>	<b>\$ 66,352,401</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	2,968,069	4,248,685
Accrued Interest	7,525,226	7,954,205
Funds Held for Others	447,614	455,205
Unearned Revenue	1,480,571	1,572,533
Rebatable Arbitrage Liability	1,537,264	-
Accrued Compensable Absences - Current Portion	355,474	419,404
Lease and SBITA Liabilities - Current Portion	3,767,974	3,868,940
Bonds Payable - Current Portion	21,615,000	20,485,000
OPEB Liability - Current Portion	2,580,438	2,486,437
<b>Noncurrent Liabilities</b>		
Accrued Compensable Absences	1,882,950	1,865,657
Deferred Compensation Liability	100,933	-
Lease and SBITA Liabilities	8,944,495	10,876,600
Net Pension Liability	65,943,440	57,614,710
Net OPEB Liability	89,672,303	93,153,606
Bonds Payable	673,980,442	513,398,781
<b>Total Liabilities</b>	<b>\$ 882,802,192</b>	<b>\$ 718,399,764</b>
<b>Deferred Inflows</b>		
Deferred Inflows - Pension	2,717,438	3,931,695
Deferred Inflows - OPEB	31,251,894	32,580,802
Deferred Inflows - Leases	688,171	817,287
<b>Total Deferred Inflows</b>	<b>\$ 34,657,503</b>	<b>\$ 37,329,784</b>
<b>Total Net Assets</b>	<b>\$ 605,384,154</b>	<b>\$ 587,182,895</b>